

# MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

OF THE

FIFTY-FOURTH LEGISLATURE

OF THE

STATE OF MAINE.

1875.

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Published by the Secretary of State, agreeably to Resolves of June 28, 1820,  
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PUBLIC LAWS

OF THE

STATE OF MAINE.

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Such appointment shall be in writing and made a matter of record. CHAP. 19.  
It may be in the form following:

'We, the municipal officers of the town of \_\_\_\_\_, hereby appoint \_\_\_\_\_ to be treasurer of said town until his successor shall be elected and qualified.'

Form of appointment.

SECT. 4. Before such appointee shall enter upon his duties he shall be duly sworn, and shall give bond to the town for the faithful performance of the duties of his office in such sum and with such sureties as the municipal officers shall order.

Treasurer appointed, to be sworn and give bond.

Approved February 18, 1865.

### Chapter 19.

An act additional to chapter two hundred and fifty-eight of the public laws of eighteen hundred and seventy-four, relating to taxation of railroad companies.

*Be it enacted by the Senate and House of Representatives in Legislature assembled, as follows:*

SECT. 1. The governor and council are hereby authorized to abate any tax, or any part of a tax, assessed under chapter two hundred and fifty-eight of the public laws of eighteen hundred and seventy-four, upon any railroad company incorporated under the laws of this state, or doing business therein, when it shall appear to their satisfaction, by any decision of the supreme judicial court of this state, or of the supreme court of the United States, to be hereafter made, that the tax so assessed, or any part thereof, is illegally imposed.

Railroad tax, governor and council may abate.

SECT. 2. If any tax illegally imposed as aforesaid, shall have been paid, the same shall be repaid with interest, and the governor, with the advice of the council, may draw a warrant for the amount of the same, in favor of the corporation entitled thereto, payable out of any money in the treasury not otherwise appropriated.

Illegal taxes paid shall be repaid.

SECT. 3. If any tax assessed as aforesaid, upon a valuation determined by the first two sections of the act to which this is additional, shall, in the opinion of the governor and council, be excessive through any circumstantial error or mistake, or by excessive valuation, the excess may be abated by the governor and council within one year from the assessment thereof, and the amount so abated shall be deducted from any unpaid tax due from the corporation assessed; and if there shall be no unpaid tax, the governor, with the advice of the council, shall draw his warrant for the amount of the abatement, to be paid from any money in the treasury not otherwise appropriated; and when any like error

Excessive taxes may be abated.

Abatement, how refunded.

## CHAP. 20.

Errors in assessment, how corrected.

or mistake, or omission shall occur, whereby the tax assessed under said sections is less than the just sum, the governor and council may, within one year aforesaid, and after notice to the corporation assessed, and a hearing, or in default of an appearance by said corporation at the time and place appointed for a hearing, by a supplementary assessment correct said error or mistake, or supply said omission; and the tax thus assessed shall be paid at such time as the governor and council may direct; and all remedies provided by law to enforce the payment of the original tax shall apply to the collection of the supplementary tax.

Approved February 19, 1876.

## Chapter 20.

An act relating to mutual fire insurance companies.

*Be it enacted by the Senate and House of Representatives in Legislature assembled, as follows:*

Assessments, when made, may be examined by the court, on application of parties interested.

SECT. 1. Whenever the directors of any mutual fire insurance company, or any mutual marine insurance company, shall make an assessment, or call on its members for money, or shall by vote determine that there exists a necessity for such assessment or call, they, or any person interested in the company as an officer, policyholder, or creditor, may apply to the supreme judicial court for any county, by a petition in the nature of a bill in equity, praying the court to examine said assessment or call, or to determine the necessity therefor, and all matters connected therewith, and to ratify, amend or annul the assessment or call, or to order that the same be made as law and justice may require; *provided*, such application, when made by any party except the corporation, or a receiver, or the insurance commissioner, shall rest in the discretion of the court. And whenever the directors shall unreasonably neglect to make an assessment or call, to satisfy an admitted or ascertained claim upon the company, any judgment creditor, or any person holding such admitted or ascertained claim, or the insurance commissioner, may make the application to the court. Upon such application, if made by the directors, or upon order of court, if made by application of any other party, the directors shall set forth the claims against the company, its assets, and all other facts and particulars appertaining to the matter.

Claims, how adjusted, when directors neglect to make assessments.

Order of notice to parties interested.

SECT. 2. The court before which such petition is filed, shall order notice to be given to all parties interested, by publication or otherwise, and the petition may be filed in vacation, in which case the order of notice may be made by any justice of the court;